

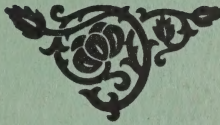
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Palmyra, Me.



Annual Report

1955 - 1956

ANNUAL REPORT

BY THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Palmyra, Maine

FOR THE FISCAL

Year of 1955-1956

Press of
Pittsfield Advertiser
1956

All taxpayers should read the following requirements and comply with them:

Section 35 Chapter 81, Revised Statutes of Maine, 1944. "Before making any assessments, the assessors shall give seasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other ways as the town directs, to make and bring in to them true and perfect lists of their polls and their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayers."

NOTICE

A Baked Bean and Casserole Dinner Will Be Served At The Grange Hall. Price 75c.

Red Cross Drive Will Start Town Meeting Day, March 5

Town Warrant

SOMERSET, ss.

STATE OF MAINE

To Maurice S. Wilder, a constable in the town of Palmyra, in the County of Somerset, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Palmyra, qualified by law to vote in town affairs, to assemble in the Town Hall in said town on Monday, the fifth day of March A. D., 1956 at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting. *A. P. Howes*
- Art. 2. To choose a Town Clerk for the ensuing year. *Elwood Bridge*
- Art. 3. To examine and act on the reports of the town officers.
- Art. 4. To choose three Selectmen, three Assessors, three Overseers of the Poor, and fix compensation for same. *Lewis. Pray
Donald Rice
Elwood Bridge*
- Art. 5. To choose a Town Treasurer and fix compensation for same. *A. P. Howes*
- Art. 6. To choose a Tax Collector, a Constable, and act on anything relating thereto. *Maurice Wilder*
- Art. 7. To see if the town will vote to have the Town Clerk collect the excise taxes for the ensuing year, and fix compensation for same. *yes*
- Art. 8. To choose a Road Commissioner, or act on anything relating thereto. *Ralph Dyer*
- Art. 9. To choose one or more members of the School Board and fix the annual compensation for all members of said board.

*3 yrs Gilbert Dyer
2 yrs John King*

Art. 10. To choose a Fire Warden, and fix compensation for same.

Art. 11. To see if the town will vote to elect a Budget Committee and act on anything relating thereto.

Art. 12. To choose one or more members of the School District Committee.

Art. 13. To choose all other necessary town officers for the ensuing year.

Art. 14. To see if the inhabitants of the town will vote to give a discount on taxes paid on or before July 1st, 1956 and act on anything relating thereto. *1% Jul 1956*

Art. 15. To see if the inhabitants of the town will vote to charge interest on all unpaid taxes after such date as the town shall determine, or act on anything relating thereto. *290 Oct*

Art. 16. To see if the inhabitants of the town will vote to authorize the Selectmen to procure temporary loan or loans in anticipation of taxes, for the purpose of paying the indebtedness of the town, such loan or loans to be paid during the current municipal year, out of money raised during the current year by taxes.

Art. 17. To see what action the town will take in regard to care of cemeteries (Perpetual and Non-Perpetual) and act on anything relating thereto.

Art. 18. To see if the inhabitants of the town will vote to raise and appropriate such sums of money as may be necessary to pay for the following, and act on anything relating thereto:

TOWN CHARGES	4500.
SUPPORT OF POOR	1000.
AID TO DEPENDENT CHILDREN	700.
REPAIR OF ROADS AND BRIDGES	3500.
WINTER ROADS	2000
OUTSTANDING NOTES AND INTEREST	4400

Art. 19. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provision of Section 44, 49 or 50, Chapter 23 R. S. 1954, as amended. *1066.*

Art. 20. To see what sums of money the inhabitants of the town will vote to raise and appropriate for the following school purposes:

SUPPORT OF COMMON SCHOOLS	<i>13000.-</i>
HIGH SCHOOL TUITION	<i>6500.-</i>
SCHOOL SUPERVISION	<i>1000.-</i>
HEALTH SERVICES	<i>100 -</i>
SCHOOL REPAIRS	<i>500 -</i>

Art. 21. To see what action the town will take in regard to constructing a bridge across Mill Stream on the Madawaska road, and raise and appropriate money for same in accordance with the provision of Chapter 23, 1954 as amended. *voted to build money from surplus*

Art. 22. To see if the town will vote to raise and appropriate the money necessary to grade and seed the grounds at the new School Building, or instruct the Palmyra School District to hire the necessary amount for same, or act on anything relating thereto. *voted to hire*

Art. 23. To see if the inhabitants of the town will vote to instruct the Selectmen to dispose of any real estate acquired through tax liens, either at private or public sales, and to issue deeds in the name of the inhabitants of the town for same. *yes*

Art. 24. To see what sum of money the town will vote to raise and appropriate for the maintenance of Civil Defense and Public Safety. *passed*

Art. 25. To see if the town will vote to raise and appropriate the sum of four hundred dollars (\$400 00) to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister in accordance with the Revised Statutes Chapter 22, Section 54.

Passed

Art. 26. To see if the town will raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the Natural Resources, advantages and attractions of the State of Maine, in accordance with the provision of Chapter 80, Section 95, of the Revised Statutes of Maine.

Passed

Art. 27. To see if the town will vote to raise and appropriate the sum of fifty dollars (\$50.00) for Public Health Nursing in Palmyra. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

yes

Art. 28. To see if the town will vote to raise and appropriate the sum of seventy-five dollars (\$75.00) for Memorial Day Services, which includes the placing of flags and floral decorations and markers on the graves of veterans of all wars.

yes

Art. 29. To see if the town will vote to raise and appropriate the sum of one hundred fifty dollars (\$150.00) to assist the town of Hartland in the installation of a Fire Alarm System.

yes

Art. 30. To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) toward the support of the Activities of the Somerset Soil Conservation District.

yes

Art. 31. To see what sum the town will vote to raise and appropriate for carrying on a Dutch Elm Disease prevention program, as recommended by the Maine Forest Service for the purpose of protecting elm shade trees.

Passed

Art. 32. To see if the town will vote to instruct the Selectmen to try to purchase a piece of land to enlarge the Mt. Pleasant Cemetery, or act on anything relating thereto.

yes

Art. 33. To see if the town will vote to instruct the Selectmen to expend a part of the Town Road Improvement Fund on the road leading easterly from Marsh's Corner to the Newport town line.

yes

Art. 34. To see if the town will vote to accept the sum of \$100.00 in trust, income from same to be used for the Perpetual care of the James Benjamin lot in the Goodwin Cemetery.

yes

Art. 35. To see if the town will vote to accept the sum of \$100.00 in trust, income from same to be used for the Perpetual care of the Ebenezer Nay lot in Warren Hill Cemetery.

yes

Art. 36. To see if the town will vote to change the Annual Town Meeting to the First Saturday instead of the First Monday in March.

*changed to
second Sat.*

Art. 37. To act on anything not pertaining to the raising of money that may legally come before any town meeting, or act on anything relating thereto.

The Selectmen hereby give notice that they will be in session at the Town Hall, March 5, 1956, at nine o'clock in the forenoon for the purpose of revising and correcting the list of voters.

Hereof fail not to make due return of said Warrant with your doings, on or before the day of said meeting.

Given under our hands at said Palmyra, this 15th day of February A. D. 1956.

LEWIS J. PRAY

DONALD M. RICE

ELWOOD G. BRIDGE

A True Copy, Attest:

MAURICE S. WILDER, Constable.

*Voted to observe
the 150th anniversary
on June 20, 1957
Selectmen to appoint
a committee of 5*

Selectmen's Report

APPROPRIATIONS

Town Charges	\$ 4,500 00
Support of Poor	1,000 00
Aid to Dependent Children	700 00
Roads & Bridges	3,500 00
Winter Roads	2,000 00
Outstanding Notes & Interest	4,100 00
State Aid Construction	1,066 00
Support of Common School	13,000 00
High School Tuition	8,550 00
School Supervision	1,125 00
School Health Services	200 00
School Repairs and Maintenance	800 00
Civil Defense and Public Safety	200 00
Public Health Nurse	50 00
Memorial Day Services	75 00
	<hr/>
	\$ 40,866 00
State Tax	5,437 50
County Tax	997 50
Overlay	724 22
	<hr/>
	\$ 48,025 22
Less State Tax	5,437 50
	<hr/>
	\$ 42,587 72

VALUATION OF TOWN

Real Estate, Resident	\$265,990 00
Real Estate, Non-resident	68,620 00
Personal Estate, Resident	83,530 00
Personal Estate, Non-resident	10,000 00
Total Valuation	<hr/>
	\$428,140 00
Property exempt by law \$16,415.00	
We assessed \$98 per thousand on	
\$428,140.00	\$ 41,957 72
We assessed \$3.00 on 210 polls	630 00
Supplementary tax	60 00
	<hr/>
Total Amount Committed to	
Maurice S. Wilder, Collector	\$ 42,647 72

TOWN CHARGES

Raised by town	\$ 4,500 00
S. A. Brackett	25 00
William Kenniston	12 00
Bank Stock tax	92 46
Treasurer of State	34 50
Return of check from State Library	6 00
Grace L. Davis	100 00
R. D. Merrill	100 00
C. H. Lewis (Cemetery Markers)	50 00
Leigh Shorey, jr.	75 00
Memorial Day balance	53 40
	—————\$ 5,048 36

Paid:

Central Maine Power Co.	\$ 2 00
Hartland and St. Albans Tel. Co.	5 45
Ernest Kurt, supplies	40
Central Maine Power Co.	2 00
Pittsfield Advertiser, printing reports	254 04
Town of Newport, fire, Lewis buildings	125 00
Marks Printing House	39 62
Bernice P. Cushman, transfer list	2 50
U. S. Auto and Truck Guide	7 50
Hartland and St. Albans Tel. Co.	4 20
Ernest Kurt	15
Central Maine Power Co.	2 00
A. W. Lander, print	20 25
Newport Trust Co.	3 98
Friend & Friend Oil Co.	6 92
Perley Neal, work in cemetery	29 45
Ralph Dyer, work in cemetery	34 00
Perley Neal, work in cemetery	15 20
Central Maine Power Co.	2 00
Hartland and St. Albans Tel. Co.	4 65
Newport Trust Co.	2 22
Hartland Vol. Fire Co.	55 00
W. H. Moore & Son	10 80
Western Auto	1 09
Whittemore Auto Supply	1 30
Hersey Hardware Co.	1 28
H. C. Baxter & Bro.	13 76
Ralph Dyer	25 00
Winnie Allen	24 70

Treasurer of State	\$	26 00
Ernest Kurt		7 09
L. G. Smith		10 30
Ralph Dyer		9 00
Winnie Allen		9 50
Central Maine Power Co.		2 00
Perry Furbush		35 00
Newport Trust Co.		1 58
Hartland and St. Albans Tel. Co.		6 15
Ralph Dyer		8 00
Curtis Kurt		3 80
Winnie Allen		24 70
Ralph Dyer		12 00
Winnie Allen		17 80
Pittsfield Advertiser		11 50
C. G. Beattie & Son		65 00
Newport Trust Co.		8 27
Central Maine Power Co.		2 00
Newport Trust Co.		1 54
Newport Trust Co.		3 40
Hartland and St. Albans Tel. Co.		70
Central Maine Power Co.		2 00
Perry Furbush	135	83
State Treasurer		6 00
Payroll		28 00
Newport Trust Co.		1 56
Central Maine Power Co.		2 00
Hartland and St. Albans Tel. Co.		1 15
Hartland Vol. Fire Dept.		70 00
Ernest Kurt		3 00
Marks Printing House		8 47
Central Maine Power Co.		2 00
D. K. Weeks		10 00
H. C. Baxter & Bro.		31 56
Bernice P. Cushman		8 00
Newport Trust Co.		1 16
Hartland and St. Albans Tel. Co.		2 60
Ernest Kurt		50
Pittsfield Advertiser		12 60
A. P. Howes, treasurer		34 50
Ernest Kurt		3 09
Central Maine Power Co.		2 00
Hartland and St. Albans Tel. Co.		50
Pittsfield Advertiser		2 20
Doris Bridge		25 00
State Treasurer		242 58

Perry Furbush	\$	6 90
Newport Trust Co.		1 50
Friend & Friend Oil Co.		2 04
Perry Furbush		15 94
Hartland and St. Albans Tel. Co.		1 10
Central Maine Power Co.		2 00
Central Maine Power Co.		2 00
Newport Trust Co.		1 58
Ernest Kurt		7 81
Newport Trust Co.		1 66
Bernice P. Cushman		3 00
Marks Printing House		4 77
Hartland and St. Albans Tel. Co.		75
Hartland Vol. Fire Co.		10 00
Skowhegan Savings Bank		200 00
L. G. Smith, Health Officer		35 00
Lewis J. Pray, Selectman		450 00
Lewis J. Pray, Tel. & Travel Expense		60 00
Donald M. Rice, Selectman		200 00
Elwood Bridge, Selectman		200 00
Elwood Bridge, expenses		25 00
Elwood Bridge, excise tax fees		123 50
A. P. Howes		180 00
W. F. Jude, attorney		150 00
Perry Furbush		65 44
Elwood Bridge		38 95
Maurice S. Wilder, collector disc.		80 58
Maurice S. Wilder, collector abatements		85 26
Maurice S. Wilder, collector		805 76
A. P. Howes		32 00
Total Expended	—\$	4,285 41
Unexpended Balance		762 95

ROADS AND BRIDGES

Appropriation		\$ 3,500 00
Ralph Dyer, foreman	\$	26 00
Perley Neal		18 05
Gilbert Dyer		16 15
Willis Curtis		48 60
Robert Vance		17 10
Winnie Allen		1 90
Town Truck		8 01
Ralph Dyer'		40 00
Perley Neal		32 30
Gilbert Dyer		20 90
Robert Vance		3 80
Independent Hyde Co., plank		30 45
Town truck		45 39
Willis Curtis		27 00
Aubrey Whittemore, grader		66 00
Turney Taylor		19 50
Charlie Allen		7 60
Perley Neal		11 40
Ralph Dyer		16 00
Independent Hyde Co., plank		14 40
Willis Curtis		5 40
Turney Taylor		10 00
Clair Lewis		93 60
Perley Neal		38 00
Ralph Dyer		40 00
Perley Neal		32 30
Leon Henderson, truck		12 48
Ralph Dyer		36 00
Lowell Knowles, truck		12 48
Clair Lewis		32 76
Willis Curtis, hauling gravel		34 40
Aubrey Whittemore, truck		60 84
Aubrey Whittemore, loading gravel		63 20
Aubrey Whittemore		204 40
Ralph Dyer		24 00
Perley Neal		15 20
Lowell Knowles, truck		12 48
Aubrey Whittemore, grader		114 00
Lauriston Smith, tractor		36 00
Rae's General Hardware		9 00
Hersey Hardware Co.		90
Bancroft & Martin		22 08
W. H. Smith		40 00
Rae's General Hardware		14 00

Independent Hyde Co.	\$	32 24
Rae's General Hardware		1 70
L. G. Smith		15 00
New England Metal Culvert Co.		38 26
Ralph Dyer (foreman)		18 00
Aubrey Whittemore (grader)		42 00
Aubrey Whittemore (truck)		39 36
Aubrey Whittemore (gravel and loading)		19 20
Willis Curtis (gravel and hauling)		8 00
Robert Vance (hand)		8 50
Lauriston Smith (tractor)		13 00
Ralph Dyer		20 00
Aubrey Whittemore (grader)		126 00
Aubrey Whittemore (truck and shovel)		52 32
Perley Lee (labor)		3 00
Edson Buker (labor)		3 00
Delbert Cool (gravel)		8 40
Robert Vance (labor)		12 00
Ralph Dyer (foreman)		18 00
Robert Vance (hand)		10 00
Winnie Allen (hand)		3 00
Gladys Walker (gravel)		12 40
Ralph Dyer (foreman)		18 00
Robert Vance		10 00
Aubrey Whittemore (grader)		156 00
Ralph Dyer (foreman)		24 00
Winnie Allen (hand)		19 95
Richard Robinson (hand)		12 50
Thomas Steeves (bulldozing)		24 75
Ralph Dyer (foreman)		15 00
Bradford C. Dow (photostatic work)		18 00
Winnie Allen (hand)		17 10
Aubrey Whittemore (grader)		108 00
Aubrey Whittemore (truck)		55 76
Aubrey Whittemore (truck)		42 64
Aubrey Whittemore (gravel loading)		58 40
Clair Lewis (truck)		49 20
Delbert Cool (gravel)		32 80
Vern Patterson (gravel)		19 20
Ralph Dyer (foreman)		16 00
Winnie Allen (hand)		13 30
Aubrey Whittemore (shovel)		35 00
Aubrey Whittemore (grader)		96 00
Aubrey Whittemore (truck)		98 40
Aubrey Whittemore (loading gravel)		38 40
Clair Lewis (truck)		49 20

Ralph Dyer	\$	19 00	
Winnie Allen		18 05	
Clair Lewis (truck)		2 46	
Clarence Turner (truck)		12 00	
Ralph Dyer		12 00	
Curtis Kurt		5 70	
Douglas Tibbetts		6 65	
Ralph Dyer (foreman)		22 00	
Winnie Allen (hand)		15 68	
Aubrey Whittemore (truck)		92 80	
Aubrey Whittemore (loading gravel)		20 00	
Clarence Davis (gravel)		10 00	
Ralph Dyer (foreman)		12 00	
William Graham (hand)		12 35	
Kenneth Rowe (tractor)		6 00	
Clarence Davis (gravel)		43 60	
Ralph Dyer (foreman)		22 00	
Winnie Allen (hand)		11 40	
Omar Bangs (hand)		3 80	
Albert Derosieur (hand)		2 85	
Curtis Kurt		3 80	
Donald Rice		2 85	
Independent Hyde Co. (plank)		24 96	
Total			\$ 3,346 00
Unexpended			154 00

SNOW REMOVAL AND SANDING

Amount appropriated by Town	\$	2,000 00	
Amount received from:			
State Treasurer		2,872 35	
William Kenniston		10 00	
Total			\$ 4,882 35
Ralph Dyer (foreman)		20 00	
Aubrey Whittemore (truck)		39 36	
Aubrey Whittemore (truck)		27 00	
Aubrey Whittemore (shovel)		41 44	
Clarence Davis (gravel)		9 60	
Robert Vance		26 00	
Clair Lewis		18 00	
Ralph Dyer		25 00	
Gilbert Dyer		11 00	
Carl Palmer		2 50	
Jason Lovely		4 50	
Oscar Dyer		10 50	
Clair Lewis (truck)		16 93	

Town truck	\$ 45 00
Town truck	24 75
Ralph Dyer	26 00
Robert Vance	30 00
Herbert Wark	30 00
Ralph Dyer	12 00
Gilbert Dyer	14 00
Winnie Allen	10 00
Robert Vance	17 50
William Vance	4 50
Ralph Dyer	30 00
Robert Vance	21 85
Gilbert Dyer	31 35
Omar Bangs	4 75
Oscar Dyer	7 60
Town truck	32 04
Ralph Dyer	20 00
Walter Baker	9 50
Albert Derosieur	11 40
Robert Vance	31 35
Oscar Dyer	7 60
Ernest Kurt	5 70
Gilbert Dyer	36 10
Delbert Cool (truck)	15 60
Town truck	40 05
Treasurer of State	413 60
Victor Springer	21 54
Treasurer of State	40 13
Perley Neal	11 40
Independent Hyde Co.	2 50
Hartland Tanning Co., Inc.	221 38
L. L. Goodrich	4 25
Hartland Tanning Co., Inc.	25 03
Treasurer of State	13 23
Ralph Dyer (foreman)	21 00
Clair Lewis, jr. (hand)	10 75
Jason Lovely	5 00
Clair Lewis (truck)	24 19
Oscar Dyer	13 00
William Vance	19 00
Robert Vance	77 50
Gilbert Dyer	25 00
Robert Goforth (posts)	1 20
Town truck	47 25
Town truck	72 00
Ralph Dyer (foreman)	11 00

Gilbert Dyer (hand)	\$	10 00
Robert Vance		22 00
Oscar Dyer		8 00
Jason Lovely		8 75
Linwood Leavitt		7 00
Clair Lewis (truck)		22 50
Town truck		40 50
Town truck		22 50
Ralph Dyer (foreman)		16 00
Gilbert Dyer		17 00
Robert Vance		17 50
Jason Lovely		9 00
Linwood Leavitt		6 50
Clair Lewis (truck)		20 25
Town truck		36 00
Ralph Dyer (foreman)		32 00
Maurice Wilder		28 50
Albert Derosieur		22 80
Oscar Dyer		38 00
Gilbert Dyer		83 60
Robert Vance		79 80
Elbert Fields		30 40
Joe Millett		59 85
Thomas Millett		57 00
Clarence Killam		8 55
Town truck		146 85
Town truck		212 60
Ralph Dyer		24 00
Joe Millett		7 13
Clarence Killam		1 45
Douglas Tibbetts		3 80
Merle Lanpher		33 25
Selden Lanpher		33 25
Oscar Dyer		4 75
Gilbert Dyer		34 20
Omar Bangs		7 60
Town tractor		90 00
Town truck		40 05
Town truck		26 70
Ralph Dyer		26 00
Walter Baker		11 88
Albert Derosieur		5 70
Thomas Millett		23 75
Oscar Dyer		18 05
Robert Vance		59 85
Gilbert Dyer		45 60

Kenneth Rowe	\$	12 35	
Ernest Kurt		12 00	
Selden Lanpher		4 75	
Maurice Wilder		17 10	
Joseph Millett		4 75	
Town truck		45 39	
Roy Blackden		3 33	
Herbert Dunton		3 33	
Lloyd Leathers		5 20	
Town truck		80 10	
Town truck		26 10	
Ralph Dyer		38 00	
Robert Vance		92 15	
Gilbert Dyer		82 65	
Herbert Wark		4 75	
Oscar Dyer		38 00	
Albert Derosieur		8 55	
Selden Lanpher		39 90	
Kenneth Rowe		23 75	
Ernest Kurt		4 75	
William Condon		3 80	
Frank Turner		11 40	
Town truck		106 80	
Town truck		106 80	
Ralph Dyer		18 00	
Oscar Dyer		22 00	
Omar Bangs		5 50	
Donald Rice		9 00	
Robert Vance		41 50	
Gilbert Dyer		42 00	
Town truck		85 50	
Town truck		55 13	
Total		<hr/>	\$ 4,781 69
Unexpended			100 66

TOWN ROAD IMPROVEMENT FUND

Amount expended (payrolls)	\$	4,368 68	
		<hr/>	\$ 4,368 68
Received from State	\$	4,341 02	
		<hr/>	\$ 4,341 02
Overdrawn	\$		<hr/> 27 66

STATE AID CONSTRUCTION

Appropriation	\$ 1,066 00	
Received from State	2,132 00	
	<u> </u>	\$ 3,198 00
Paid on Note	\$ 3,000 00	
Transferred to interest	198 00	
	<u> </u>	\$ 3,198 00

TOWN EQUIPMENT ACCOUNT

Expended	\$ 4,813 98	
	<u> </u>	\$ 4,813 98
Total Credits	\$ 1,571 77	
	<u> </u>	\$ 1,571 77
Net Loss		\$ 3,242 21

MEMORIAL DAY SERVICES

Appropriation	\$ 75 00	
	<u> </u>	\$ 75 00
Expended	\$ 75 00	
	<u> </u>	\$ 75 00

SOLDIERS' MEMORIAL FUND

Balance on hand	\$ 332 64	
	<u> </u>	\$ 332 64

OUTSTANDING NOTES AND INTEREST

Appropriated by Town	\$ 4,100 00	
Received from Palmyra School District	7,000 00	
Transferred from State Aid Account	198 00	
Total	<u> </u>	\$ 11,298 00
Paid:		
Newport Trust Co. (School Notes)	\$ 7,000 00	
Palmyra School District (Bond & Note)	2,000 00	
Interest	1,841 47	
Total	<u> </u>	\$ 10,841 47
Unexpended		456 53

TEMPORARY LOANS

Received from Newport Trust Co.	\$ 15,000 00	
	<u> </u>	\$ 15,000 00
Paid Newport Trust Co.	\$ 15,000 00	
	<u> </u>	\$ 15,000 00

TOWN NOTES PAYABLE AT CLOSE OF BOOKS

School District Bonds	\$ 28,000 00
School District Notes	7,000 00
School District Note	600 00

SUPPORT OF TOWN POOR

Appropriated by Town	\$ 1,000 00	
	<hr/> \$	1,000 00
Expended Case No. 1	\$ 39 20	
Case No. 2	100 00	
Case No. 3	196 13	
Case No. 4	46 50	
Case No. 5	13 30	
Case No. 6	234 67	
	<hr/> \$	629 88
Unexpended	\$	<hr/> 370 12

POOR OF OTHER TOWNS

Due from Town of Perham		
Feb. 10, 1955	\$ 275 71	
Expended Case No. 1	446 63	
	<hr/> \$	722 34
Received from Perham	\$ 691 85	
	<hr/> \$	691 85
Due from Perham	\$	<hr/> 30 49

STATE POOR

Due from State Feb. 10, 1955	\$ 278 90	
Paid out during 1955	806 78	
Total	<hr/> \$	1,085 68
Received from State	\$ 968 50	
	<hr/> \$	968 50
Due from State Feb. 10, 1956	\$	117 18

AID TO DEPENDENT CHILDREN

Appropriated by Town	\$ 700 00	
	<hr/> \$	700 00
Expended	\$ 618 30	
	<hr/> \$	618 30
Unexpended	\$	<hr/> 81 70

ABATEMENTS

1955

Beatrice Leonard (over-assessed)	\$	9 80
Maurice Cohen (illegal assessment)		39 20
Leigh Shorey (deceased)		3 00
Frank Randall (disabled veteran)		3 00
W. E. Colby (over 70)		3 00
Belle Austin (error in assessment)		2 94
Edmund Hartsgrove (disabled veteran)		3 00
Stephen Burpee (double assessment)		1 96
Stephen Burpee (paid in St. Albans)		3 00
Wilbur Kiser (gone out of State)		3 00

1954

Stephen Burpee (paid in St. Albans)		3 00
Charles Hall (deceased)		3 00

1953

Stephen Bubar (disclaimed ownership)		7 36
--------------------------------------	--	------

LIABILITIES AND ASSETS

LIABILITIES

Ministerial and School Fund	\$	1,163 33
Soldiers' Memorial Fund		332 46
Common School Balance		6,513 57
High School Tuition Balance		3,928 36
School Supervision and Health		303 96
Withholding tax		226 50
School repairs		363 17
Cemetery Trust Funds		4,475 00
School District Bonds		28,000 00
School District Notes		7,600 00
Total		<hr/> \$ 52,912 35

ASSETS

Cash on hand	\$	14,497 21
Cemetery Trust Funds		4,475 00
Due from State Poor Account		117 18
Due on Poor of other towns		30 49
Due from Collector 1955 taxes		6,154 10
Due from Collector 1954 taxes		739 81
Due from Collector 1953 taxes		384 21
Due from Collector 1952 taxes		394 20
Due from Collector 1951 taxes		279 00
Due from State anticipation notes		2,132 00
		<hr/> \$ 29,203 20
Net Town Debt		<hr/> \$ 23,709 15

BUDGET MEETING

Feb. 14, 1956

Members Present

O. F. Millett, Liston Goodrich, Carl Emery, Carl Draper, John Tibbetts, Ivan Whitman, John King, Stanley Goodrich.

School Committee

Louis Harper, Mary Rice, Lauriston Smith.

Selectmen

Lewis Pray, Donald Rice, Elwood Bridge.

Recommended Appropriations

Town Charges	\$ 4,500 00
Support of Poor	1,000 00
Aid to Dependent Children	700 00
Repair of Roads and Bridges	3,500 00
Winter Roads	2,000 00
Outstanding Notes and Interest	4,400 00
State Aid Construction	1,066 00
Public Health Nursing	50 00
Memorial Day	75 00
Fire Alarm Telephone System	150 00
Soil Conservation	10 00
	<hr/> \$ 17,451 00
Support of Common Schools	\$ 13,000 00
High School Tuition	6,500 00
Health Services	100 00
Repairs and Insurance	500 00
Supervision	1,000 00
	<hr/> \$ 21,100 00

Under Article 22 the Budget Committee recommended that the School District hire the necessary amount.

LEWIS J. PRAY

DONALD M. RICE

ELWOOD G. BRIDGE

Selectmen

TREASURER'S REPORT

Cash on hand February 12, 1955 \$ 5,425 14

Received:

U. S. Government Bonds—Interest	\$ 105 00	
R. D. Merrill—James Benjamin lot—Goodwin Cemetery	100 00	
Grace Davis—Ebenezer Nay lot Warren Hill Cemetery	100 00	
	<hr/>	\$ 305 00

Education

State Treasurer—School Fund	\$ 19,918 00	
State Treasurer—Handicapped children	114 49	
State Treasurer refund—Tuition	138 35	
Ernest Kurt Refund—Conveyance	47 05	
Town of Athens—sale of stoves	75 00	
Clock—4 H Club	8 25	
Withholding Tax	1,380 10	
Interest on Ministerial & School Fund	69 80	
	<hr/>	\$ 21,751 04

Health & Welfare Dept.

State Treasurer	\$ 968 50	
Town of Perham	691 85	
	<hr/>	\$ 1,660 35

Highways

State Treasurer		
Snow Removal	\$ 2,872 35	
Road Improvement Fund	4,341 02	
State Aid Construction	2,132 00	
Town Equipment as per Warrants	1,568 86	
William Kenniston—plowing snow	10 00	
Western Auto Assoc. Store—rebate	1 09	
Check lost	1 82	
	<hr/>	\$ 10,927 14

Miscellaneous

Newport Trust Co.—		
Temporary Loans	\$ 15,000 00	
Newport Trust Co.—		
Palmyra School District	7,000 00	
S. A. Brackett—Town charge	25 00	
William Kenniston—sale of weights	12 00	
Sale of stove	30 00	
Leigh Shorey, jr.—sale of land	75 00	
Cemetery markers—Clair Lewis	50 00	
Porcupine bounty	34 50	
Check refund	6 00	
	<hr/>	\$ 22,232 50
		<hr/>
		\$ 62,301 17

Taxes

Bank Stock		\$	92 46
Elwood Bridge—Excise	1955		3,280 36
Elwood Bridge—Excise	1956		1,261 79
Maurice Wilder—Coll.	1953		76 60
Maurice Wilder—Coll.	1954		7,654 15
Maurice Wilder—Coll.	1955		36,404 02
Maurice Wilder—Discounts			80 58
Maurice Wilder—Coll. Abate- ments	1953		7.36
Maurice Wilder—Coll. Abate- ments	1954		6 00
Maurice Wilder—Coll. Abate- ments	1955		71 90
Maurice Wilder—Coll. Sheriff's Tax Deed	1954		124 67
			<hr/> \$ 49,059 89

\$111,361 06

Total Warrants 96,863 85

Cash on hand Feb. 15, 1956 \$ 14,497 21

Respectfully Submitted,

Allison P. Howes, Treasurer

SKOWHEGAN SAVINGS BANK

SKOWHEGAN, MAINE

February 9, 1956

Mr. A. P. Howes, Treasurer
Palmyra, Maine

Dear Mr. Howes:

This will certify that as of February 9, 1956, the Time Deposit in account of the Skowhegan Savings Bank, and the investments held by the Skowhegan Savings Bank in safekeeping for the Town of Palmyra were as follows:

Time Deposit:

Skowhegan Savings Bank, a/c No. 45389	\$226 24
---------------------------------------	----------

Investments:

U. S. Treasury Bond 2½/64 No. 30626F	\$1,000 00
U. S. Treasury Bond 2½/64 No. 30627H	1,000 00
U. S. Treasury Bond 2½/64 No. 30628J	1,000 00
U. S. Treasury Bond 2½/64 No. 15072B	500 00
U. S. Treasury Series G Bonds	700 00

No. C2693350G issued April 1944

No. C2995745G issued July 1944

No. C3538851G issued March 1945

C3538073G issued April 1945

No. C3836242G issued August 1945

No. C4074294G issued March 1946

No. C4133987G issued April 1946

Very truly yours,

Harold F. Holmes, Treasurer

SCHOOL DISTRICT REPORT

Receipts

Cash on hand Feb. 1, 1955	\$ 44 92
Feb. 9 sold tool house to Omar Bangs	25 00
Feb. sold sheet rock to Donald Rice	3 00
Mar. 28 received check from town for Interest on bonds	580 00
Aug. 3 check from Newport Trust Co. for note	8,000 00
Oct. 13 check from town for School District, bond and interest	1,580 00
Feb. 1, 1956 check from town to pay Newport Trust, note & interest	1,120 00
Feb. 1 Note given to Newport Trust (6 months)	600 00
	<hr/> \$ 11,952 92

Expenditures

March 28, 1955 First National Bank Pittsfield, Int. on Bonds	\$ 580 00
Aug. 3 Town of Palmyra, for payment on notes at Newport Trust (borrowed from town by School District)	7,000 00
Aug. 3 Percy Butterfield, balance on insurance	38 90
Aug. 3 Rae's Hardware, Hartland, supplies	5 12
Aug. 8 Hanson's Hardware, Newport, supplies	10 68
Aug. 8 W. H. Smith, Inc., Balance in full on pump	336 01
Aug. 8 Judkins and Gilman, plumbing and supplies	153 47
Aug. 8 Ernest Kurt, labor and supplies	109 23
Oct. 13 First National Bank Pittsfield Bond	1,000 00
Interest on bond	580 00
Jan. 19 State Highway Com.	182 53
Jan. 19 Town of Pittsfield, compressor and tractor digger	45 50
Jan. 19 Hanson Hardware Co., supplies	5 75
Jan. 19 Clarence Davis, gravel	1 80
Jan. 19 Aubrey E. Whittemore, gravel	8 00
Jan. 19 Omar Bangs, covering ditch for water pipes	20 00

L. L. Goodrich, postage stamps	\$	3 00	
Feb. 1, 1956 Newport Trust Co.,			
paid on note		1,000 00	
Interest		120 00	
Feb. 3, 1956 Judkins and Gilman, pump			
and plumbing		677 30	
Cash on hand		74 63	
		<hr/>	\$ 11,952 92

Report of Superintendent of Schools

To the Superintending School Committee and citizens of the Town of Palmyra.

I am pleased to make this report on the progress of your schools. I can honestly say that I believe that much progress has been made along educational lines. This is due largely to the classroom teachers and their efforts in the classrooms. Palmyra will be fortunate if the services of these same teachers can be had for next year.

The enrollment by rooms is as follows:

Mrs. Jennie Burns	Grade 1	28		
Mrs. Edna Estes	Grade 2	30		
Mrs. Clara Higgins	Grade 3	18	Grade 4	9
Miss Velma Carter	Grade 4	12	Grade 5	22
Mrs. Katherine Cronkite	Grade 6	16	Grade 7	7
Mrs. Ruth Lawrence	Grade 7	8	Grade 8	14
Total				164

The enrollment of secondary pupils is as follows:

Maine Central Institute	33
Hartland Academy	11
Newport High School	8
Total	52

BUDGET

The over all appropriation being asked for next year will be about \$2,500.00 less than was asked for last year. This is made possible partly by increased state funds anticipated next December. The town now is a class 3 town, which entitles them to a state return of 60% of all monies expended except repair accounts. Next December \$1,803.00 additional state money will be received over and above this year's money.

I think the people of Palmyra would be smart if they would put in a school building reserve fund some money in anticipation of the day that they will want to complete their school building project.

The health services in the schools have been carried on as usual. The pupils in grades 1-3-5-8 were given complete phy-

sical examinations by the school physician assisted by the county nurse. The fluoride treatment of teeth project was carried on in grades 3-5-8 and 3 year old children. I expect soon that all school children in town will have an opportunity to have polio shots.

In general I would say this has been a satisfactory school year in Palmyra. I wish to take this opportunity to thank the teachers and others for their cooperation during the year.

Cordially,

HAROLD E. CARSON

Supt. of Schools

PALMYRA SCHOOL BUDGET 1956 - 1957

Income

Estimated Gross Balance	\$ 6,513 57	
Less teachers earned pay	\$ 2,390 00	
School Bus depreciation	4,000 00	
	<hr/>	
	\$ 6,390 00	
Net balance		<hr/>
		\$ 123 57
State Income	14,996 00	
Interest on school bond	69 00	
	<hr/>	
		15,065 00
		<hr/>
Gross Income		\$ 15,188 57

Expenditures

Teachers	\$ 15,000 00
Music	750 00
Sick leave	150 00
Office Clerk	175 00
Conveyance	
Drivers	2,700 00
Insurance	300 00
Gas, oil, repairs	1,000 00
Depreciation	2,000 00
Janitor and supplies	1,500 00
Fuel	2,000 00
Books	800 00
Supplies	1,000 00

Elementary tuition	\$	300 00	
Total expenditures		<u>\$</u>	27,675 00
Requested appropriation			\$ 13,000 00

* * *

Secondary Tuition			
Balance	\$	3,928 36	
State Fund		6,733 17	
Estimated Income		<u>\$</u>	10,661 53
Estimated Expenditures			
56 pupils @ \$300 00			16,800 00
Requested appropriation		<u>\$</u>	6,500 00

* * *

Health services appropriation requested	\$	100 00
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* * *

Repairs and Insurance		
Appropriation requested	\$	500 00

* * *

Supervision and School Committee and office		
Appropriation requested	\$	1,000 00

SCHOOL FINANCIAL REPORT

1955 — 1956

Receipts

Appropriation	\$	13,000 00
State Fund		13,232 69
Balance		4,889 49
Int. on School Bond		69 80
Refund from Kurt		47 05
Nettie Rice		8 25
Town of Athens		75 00
Town of Hartland		30 00
Total Receipts	<u>\$</u>	31,352 28

Expenditures

Teachers	\$14,176 47
Conveyance	5,059 31
Janitor	1,413 94

Fuel	\$ 2,016 15	
Books	819 46	
Supplies	1,186 59	
Elementary Tuition	166 79	
Total Expenditures		\$24,838 71
Balance 1956		\$ 6,513 57

School Committee

Lauriston Smith	\$ 50 00	
Louis Harper	50 00	
Nettie Rice	50 00	
Total		\$ 150 00

ITEMIZED EXPENDITURES

Teachers

Velma Carter	\$2,341 62	
Edna Estes	2,083 22	
Virginia Spaulding	13 50	
Town of St. Albans	189 62	
Clara Higgins	2,083 22	
Jennie Burns	2,183 30	
Katherine Cronkite	1,916 45	
Ruth Lawrence	2,083 22	
John Clegg	428 12	
Martin S. Tarlaian	416 00	
Helen Shorey	21 00	
Sadie Randall	4 50	
John Pressey	21 00	
Perlene Walker	298 00	
Harold Smith	93 50	
Total		\$14,176 47

Conveyance

Omar Bangs	\$ 770 00
Donald Rice	720 00
Theron Melvin	720 00
Ralph Cook	390 00
Palmyra General Store	499 56
Whiting's Grocery	248 60
Ell Hill Service	431 37
John Clegg	100 00
W. H. Smith	241 60
Elbert Fields	292 39

Border Express	\$ 12 16
Charles Inman	50 00
Furbush Ins. Co.	237 76
Hercules-Campbell Body Co.	309 87
Total	<hr/> \$ 5,059 31

Fuel

Staples Oil Co.	\$2,004 15
Dept. of Labor and Industry	12 00
Total	<hr/> \$ 2,016 15

Supplies

Carl Fischer	\$ 21 31
Percy Butterfield	4 95
Hartland & St. Albans Tel. Co.	45 00
Berry Paper Co.	6 20
Central Maine Power Co.	254 86
Viner Music Store	18 59
Cascade Paper Co.	227 85
M. F. Bragdon Paint Co.	2 38
Rae's General Hardware	10 25
J. L. Hammett Co.	212 49
Gledhill Bros.	3 96
Paris Mfg. Co.	169 11
Dakin Sport Goods Store	108 22
Hanson's Clothing Store	16 75
Loring, Short & Harmon	31 83
Treasurer of State	3 90
The Pittsfield Advertiser	50
Palmyra General Store	18 44
American Chemical Co.	25 00
Stover Broom Co.	5 00
Total	<hr/> \$ 1,186 59

Janitors

Omar Bangs	\$ 1,070 65
Shirley Marson	36 00
Ruth Lawrence	36 00
Dept. of Labor and Industry	3 00
J. I. Holcomb Mfg. Co.	155 65
Sani-Clean Dist.	15 00
Marion Laughton	30 00
Loring, Short & Harmon	35 95
The C. B. Dolge Co.	28 19
Kent Agency	3 50
Total	————— \$ 1,413 94

Books

The Macmillan Co.	\$ 72 66
Row, Peterson & Co.	112 64
Beckley-Cardy Co.	7 14
Webster Pub. Co.	115 26
World Book Co.	298 31
American Book Co.	48 46
Ginn & Co.	55 27
Scott, Foresman Co.	109 72
Total	————— \$ 819 46

MISCELLANEOUS ACCOUNTS

Secondary Tuition

Receipts

Appropriation	\$ 8,550 00
State School Fund	6,733 17
Balance	3,266 52
State Refund	204 98
Total	————— \$18,754 67

Expenditures

Maine Central Institute	\$ 9,791 88
Hartland Academy	2,787 64
Treasurer of State	166 79
Town of Newport	2,080 00
Total	<hr/> \$14,826 31
Balance	<hr/> \$ 3,928 36

REPAIRS AND INSURANCE

Receipts

Appropriation	\$ 800 00
Balance	22 63
Total	<hr/> \$ 822 63

Expenditures

Eastern Maine Grain Co.	\$ 13 90
Furbush Ins. Agency	367 38
H. E. Randlett	9 00
Winnie Allen	23 00
Ralph Dyer	15 00
Independent Hyde Co.	31 18
Total	<hr/> \$ 459 46
Balance	<hr/> \$ 363 17

HEALTH SERVICE

Appropriation	\$ 200 00
Balance	130 00
	<hr/> \$ 330 00

Expenditures

Dr. Ernest Stein	\$ 75 00
Balance	<hr/> \$ 255 00

SUPERVISION ACCOUNT

	Receipts	
Appropriation		\$ 1,125 00
	Expenditures	
Chester R. Parker		314 40
Town of Hartland		174 86
Overdraft		47 46
Harold E. Carson		364 32
Truant Officer		25 00
School Committee		150 00
Total		<u> </u> \$ 1,076 04
Balance		<u> </u> \$ 48 96

STATE OF MAINE
STATE DEPARTMENT OF AUDIT

Augusta

September 6, 1955

Board of Selectmen
Palmyra,
Maine

Gentlemen:

In accordance with Chapter 91, Section 142, of the Revised Statutes of 1954, an audit has been conducted of the financial records of the Town of Palmyra for the fiscal year ended February 14, 1955.

The examination was in the form of a limited general audit as recommended by the National Committee on Governmental Accounting and was conducted by Auditor M. E. Libby of the State Department of Audit. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

The financial and statistical sections, incorporated in this report, present the result of the town's financial operations for the period designated. Recommendations are also offered which are believed worthy of consideration.

All of which is respectfully submitted.

Very truly yours,

Fred M. Berry
State Auditor

FMB/dh

COMMENTS

TOWN OF PALMYRA

FEBRUARY 12, 1954 TO FEBRUARY 14, 1955

An audit of the financial records of the Town of Palmyra has been completed for the municipal year ended February 14, 1955. The audit included an examination of the financial records which were maintained by the town officers. The examination consisted of a review of cash transactions as well as an analysis of available funds and expenditures and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the town.

The fiscal year's operations showed that available funds exceeded expenditures by \$4,479.93, per the following summary:

Departmental Operations:

Unexpended Balances	\$6,750 91
Overdrafts	2,270 98
	<hr/>
Net Unexpended Balances	\$4,479 93
	<hr/> <hr/>

The Department of Attorney General has advised that overdrafts are not permitted by statute except in certain instances where emergencies arise in highway activities and then only to the extent of 15 per cent of the highway appropriation.

The audit also revealed that certain phases of municipal operations may be strengthened by favorable consideration of the following suggestions:

Supplemental taxes amounted to \$66.00 for the year. It is believed that such taxes should be committed to the collector in accordance with the provisions of Chapter 91, Section 30 of the Revised Statutes of 1954.

Attention is directed to Chapter 22, Section 57 of the Revised Statutes of 1954 which provides in part that excise taxes shall be deposited in the town treasury monthly.

School invoices, or roll of accounts, should be approved by a majority of the school committee before payment. This is in accordance with Chapter 41, Section 87, Part II, and Chapter 41, Section 30 of the Revised Statutes of 1954.

Transfer between departmental accounts should be recorded by use of journal entries rather than to clear them through the treasurer's cash account, by use of selectmen's warrants and treasurer's receipts. This particularly applies to the use of town-owned equipment.

The general ledger should contain all asset, liability and operating accounts. It should be posted currently and trial balances taken at least monthly. This procedure would aid materially in keeping audit costs at a minimum.

ASSETS

The cash balance of \$5,425.14 was reconciled with a bank statement furnished by the Newport Trust Company, Newport, Maine. A count of cash was made at date of audit and reconciled with the closing balance at February 14, 1955.

Other assets including taxes and accounts receivable, were reviewed and verification undertaken to determine their validity at the year end.

Unpaid accounts were also reconciled with the balances shown on the records of the selectmen. Uncollected taxes, in the hands of an attorney for collection, were reviewed.

The anticipated federal participation for hurricane damage totaled \$356.38 at the close of the current year.

LIABILITIES

In so far as could be ascertained, notes payable totaled \$3,000.00 and represented a two per cent state aid construction note maturing in 1955.

RESERVES AND SURPLUS

The appropriation accounts reflect a net unexpended balance of \$8,613.22 (Exhibit D) at the year end. This amount represented various operating account balances that are carried forward to the ensuing year in accordance with legal requirements or customary practice.

Withholding tax deductions due the Director of Internal Revenue amounted to \$142.80 at February 14, 1955.

An amount of \$1,315.58 due trust funds, represents accumulated interest earnings on trust funds and the balance of the ministerial and school fund which still remains in the general fund cash.

The unappropriated surplus of the town amounted to \$6,867.14, a decrease of \$2,707.95 for the year. This decrease was occasioned principally by town authorized appropriations for debt retirement and a truck body purchased, less excess of available funds over expenditures.

TRUST FUNDS

The total amount of the trust fund principals was \$5,438.33, at the year end and unexpended income amounted to \$102.87. With the exception of \$1,315.58, representing monies due from the general fund of the town, these funds were invested in United States Bonds and a time deposit in the Skowhegan Savings Bank.

AVAILABLE FUNDS AND EXPENDITURES

An analysis of the comparative statement of available funds revealed an increase of \$18,802.23, as compared with the preceding year. This change was occasioned principally by a higher tax levy and federal and state participation for hurricane damage. Nonrevenue transactions such as transfers from surplus, and changes in carrying balances plus the proceeds from notes issued, were also contributing factors.

Expenditures for the same period increased \$17,799.54, which for the most part, were reflected in debt retirement, purchase of equipment, hurricane damage and interest accounts.

A method of effectively cancelling paid invoices should be adopted. This may be accomplished either by perforation or a rubber stamp device.

GENERAL

An examination of the town clerk's records revealed that the townspeople voted at the annual town meeting to authorize the selectmen to use all cash in excess of \$5,000.00 to apply on town indebtedness. Outstanding notes, totaling \$8,500.00, were retired under this provision including a note issued during the current year for purchase of equipment.

SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. External verifications were utilized to determine the correctness of recording assets and liabilities. Receipts, vouchers and cancelled checks were examined for a selected period and major increases or decreases in revenue and expenditures over previous years, were explored. Excise tax collections were verified by examination of the copies of the receipts retained by the collector. Trust fund transactions were reviewed. The securities and time deposits of these funds were verified by actual inspection and/or confirmation by the depositories. Various laws pertaining to the fiscal operations of the municipality were reviewed to determine that related financial transactions were properly administered.

Included in this report, are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed advisable to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at February 14, 1955 and the result of its operations for the year then ended.

TOWN OF PALMYRA EXHIBIT A
COMPARATIVE BALANCE SHEET

Feb. 14, 1955

Feb. 11, 1954

ASSETS		GENERAL FUND	
Cash in Bank	\$ 5,425 14		\$ 8,308 42
Accounts Receivable			
(Sched. A-1)	\$ 557 28	\$ 881 36	
Less: Reserve for			
Losses		643 20	
		<hr/>	
	557 28		238 16
Taxes Receivable			
(Sched. A-2)	9,600 84	6,957 57	
Less: Reserve for			
Losses	336 60	749 61	
	<hr/>	<hr/>	
	9,264 24		6,207 96
Tax Liens (Sched. A-3)	6 60		6 60
Tax Deeds (Sched. A-4)	37 05		37 05
Tax Acquired Property			
(Sched. A-5)	28 05		28 05
Deferred Appropriation:			
(State Aid Road)			
State Share	4,264 00		
Hurricane Damage			
Participation			
Federal Anticipation	356 38		
TOTAL—GENERAL FUND	\$ 19,938 74		\$ 14,826 24

DEBT FUND

ASSETS		
Amount Necessary to		
Retire School Bus Notes		
from Future Revenue		\$ 2,400 00
Deferred Appropria-		
tion: (State Aid		
Road) State Share	\$ 6,396 00	
Town Share	2,604 00	
	<hr/>	
		9,000 00
TOTAL — DEBT FUND		\$ 11,400 00

TRUST FUNDS

ASSETS		
Trust Funds: (Sched. A-8)		
Time Deposits	\$ 25 62	\$ 25 00
Investments	4,200 00	4,200 00
Due from General Fund	1,315 58	1,315 58
TOTAL—TRUST FUNDS	\$ 5,541 20	\$ 5,540 58

EXHIBIT A

TOWN OF PALMYRA

COMPARATIVE BALANCE SHEET

Feb. 14, 1955

Feb. 11, 1954

GENERAL FUND

LIABILITIES

Notes Payable (Sched. A-6)	\$ 3,000 00	
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RESERVES

Authorized Expenditures (Exhibit D)	\$ 8,613 22	\$ 3,686 25
Due Governmental Agencies (Sched. A-7)	142 80	173 50
Due Trust Funds (Sched. A-8)	1,315 58	1,315 58
Total Reserves	10,071 60	\$ 5,175 33

SURPLUS

Unappropriated (Exhibit C)	6,867 14	9,650 91
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TOTAL—

GENERAL FUND	\$ 19,938 74	\$ 14,826 24
--------------	--------------	--------------

DEBT FUND

LIABILITIES

Notes Payable:		
School Bus		\$ 2,400 00
Highway		9,000 00

TOTAL—DEBT FUND

\$ 11,400 00

TRUST FUNDS

LIABILITIES

Trust Funds: (Sched. A-8)		
Principals	\$ 5,438 33	\$ 5,438 33
Unexpended Income	102 87	102 25

TOTAL—

TRUST FUNDS	\$ 5,541 20	\$ 5,540 58
-------------	-------------	-------------

TOWN OF PALMYRA
COMPARATIVE STATEMENT OF AVAILABLE FUNDS AND EXPENDITURES

EXHIBIT B

 YEARS ENDED		
	February 14, 1955	February 11, 1954	February 11, 1953
REVENUES:			
Real, Personal and Poll Taxes	\$ 48,573 72	\$ 39,039 64	\$ 37,855 20
Supplemental Taxes	66 00	27 00	80 70
Excise Taxes	3,619 31	3,349 48	3,031 35
State of Maine	24,657 94	22,256 44	21,533 78
Hurricane Damage—Federal and State	3,806 39		
Interest on Taxes and Trust Funds	183 83	418 72	305 33
Sale of School Building & Bus	802 00		
Tuition	195 00		
Miscellaneous	126 62	208 83	491 13
TOTAL REVENUES	82,030 81	65,300 11	63,297 49
ADD:			
Hurricane Damage Participation:			
Federal Anticipation	356 38		235 82
Decrease in Carrying Balances		2,400 00	
Proceeds from Notes Issued	8,575 82	1,521 48	
Transfer from Surplus			
	90,963 01	69,221 59	63,533 31

DEDUCT:

Increase in Carrying Balances
Transfer—Amount Due Trust Funds

4,926 97
1,894 60
93 18

TOTAL AVAILABLE FUNDS

\$ 86,036 04 \$ 67,233 81 \$ 63,533 31

EXPENDITURES:

General Government
Highways and Bridges
Hurricane Damage
Equipment Account
Charities
Education
Cemeteries
Interest
Special Assessment
Unclassified

5,399 32
10,423 49
4,162 77
5,433 22
1,356 28
40,793 41
432 67
2,114 48
873 60
166 87

4,022 66
12,123 84

48 93
1,534 05
39,868 55
246 30
652 14
873 60
386 50

3,914 03
13,765 80

828 24
2,671 27
33,654 09
339 50
734 02
863 20
100 00

TOTAL OPERATING EXPENDITURES

71,156 11
10,400 00

56,870 15
5,000 00

TOTAL EXPENDITURES

\$ 81,556 11 \$ 63,756 57 \$ 61,870 15

EXCESS OF AVAILABLE FUNDS
OVER EXPENDITURES

\$ 4,479 93 \$ 3,477 24 \$ 1,663 16

UNCOLLECTED TAXES FOR 1955

Resident

Bard, Inezine	\$ 3 00
Burton, John	140 14
Bates, Herbert	221 48
Berry, Homer	7 40
Brackett, Harry	42 20
Bernard, Benjamin	27 44
Burrill, Frank, heirs	9 80
Blachden, Ray	17 00
Condon, William	137 26
Cole, Charles, devested	176 40
Cowan, Mary Mrs. heirs	17 54
Cyr, Ernest A. and Emily L.	39 20
Cyr, Ernest	14 70
Curtis, Marcus, heirs	39 20
Carr, L. Earl	2 94
**Davis, Winnie	53 00
Duplissey, Maggie Mrs. heirs	34 30
Derosier, Irene	96 00
Derosier, Dennis	4 90
*Estes, Geo., heirs	235 20
**Estes, H. W.	522 34
Estes, Wallace L.	83 30
Fields, Wallace	10 84
Gordon, Harry L.	30 44
**Hall, Nellie	181 30
Hamilton, Everett	9 80
Ireland, Darrell	313 26
Jones, William	72 52
Kelley, Linwood	191 10
Lawler, Norman	245 98
Lanpher, J. B., heirs	225 40
Lanpher, Seldon	123 54
Leavitt, Harry L. and Grace L.	36 26
McCrillis, Carl	173 42
Merchant, O. R.	455 70
McCrillis, Harry	83 30
Michaud, Harvey	130 34
O'Farrell, John	9 86
Pratt, Frank	3 00
Rideout, Hermon	68 60
Randall, Charles	263 62
Raymond, Willard	29 40
Raymond, Leo	2 94
Raymond, Ada	78 40
Raymond, Frank	2 94

Sayles, Ethel E.	17 64
Spooner, Philip and Jennie	19 60
Sawyer, C. M.	78 40
Shaw, Harlon	20 44
Stanhope, Vernard	56 70
Sprague, Clyde and Janet	53 90
Smith, Cecil	7 84
Turner, C. O. and D. C.	220 50
Tarr, Martha, heirs	58 80
Tarr, Elizabeth	42 14
Vanadestine, Alex, heirs	24 50
Vanadestine, Vernard	5 94
Whiting, George	39 20
* Paid after settlement	
** Partially paid after settlement.	

UNCOLLECTED TAXES FOR 1955

Non-resident

Bishop, Frank, heirs	\$ 9 80
*Brooks, Marion	7 84
Brown, Ralph W.	9 80
Butcher, Anita E.	82 30
Davis, Kenneth	9 80
Emerson, D. S., devested	122 50
Emerson, James A., heirs	34 30
French, Carlyle and Reginald	9 80
Griffith, Theodore	2 94
Goodrich, Newall	19 60
Heath, Walter	9 80
Hartley, Harvey	22 54
Hanson, B. P., heirs	4 90
Hurd, Raymond	4 90
McFarland, Frank	90 13
McNaughton, Stanley and Ada	4 90
Nelson, Carl G.	29 40
Ouellette, Arthur	14 70
Oliver, Nathalie	7 84
Reynolds, E. M.	130 34
Smith, Everett	24 50
Shaw, Avon	44 10
Snowman, Frances	34 30
Shaw, Ross	7 84

Tweedie, John	29 40
Weirs, Byron	34 30
Wiles, B. H.	24 50
Wark, Donald	14 70

* Paid after settlement.

UNCOLLECTED TAXES FOR 1954

Resident

Bates, Herbert	\$ 76 84
Burrill, Frank	11 30
Curtis, Marcus, heirs	45 20
*Estes, H. W.	297 19
Lawler, Norman	32 77
Oliver, Nathalie	9 04
Turner, C. O. and D. C.	5 65

* Paid after settlement.

Non-resident

Bishop, Frank, heirs	\$ 11 30
Goodrich, Newall	22 60
Hanson, B. P., heirs	5 65
Hurd, Raymond	5 65
Rechwell, John	152 55
Shaw, Avon	50 85
Shaw, Ross	9 04

UNCOLLECTED TAXES FOR 1953

Resident

Curtis, Marcus, heirs	\$ 39 80
Davis, Herbert	11 96
Derosier, Irene	14 72
Heath, Ora	54 28
Hartsgrove, Edward	3 00
Jones, William	7 36
Lawler, Norman	46 00
Leavitt, Harry L. and Grace L.	10 12
Reynolds, E. M.	36 80
Temple, Howard	70 84
Turner, C. O. and D. C.	9 20

Non-resident

Bishop, Frank, heirs	9 20
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Bickford, Robert and Eunice	4 60
Goodrich, Newall	18 40
Hanson, B. P., heirs	4 60
Hurd, Raymond	4 60
Shaw, Avon	41 40

UNPAID TAXES for 1952

Resident

Brackett, Harry	\$ 43 50
Cook, Fred	3 00
Davenport, Donald	3 00
Salley, S. S.	48 00
Smith, Harvey	3 00
Tarr, Adrian	3 00

Non-resident

Bishop, Frank, heirs	9 00
Goodrich, Newall	18 00
Hanson, B. P., heirs	4 50
Hurd, Raymond	4 50
Nickerson, E. A.	36 00
Shaw, Avon	400 50
Wentworth, Maitland heirs	9 00

UNPAID TAXES for 1951

Resident

Brackett, Harry	\$43 32
Clark, Oscar	3 00
Elkins, Walter	22 20
Hicks, Rodney	3 00
Hurd, Raymond	13 56
Harding, Lional	3 00
McFarland, Llewellyn	3 00
Russell, Morrice	3 00
Tuttle, Mervin	3 00
Vanadestine, Harrison	3 00
White, Fay	6 84

Non-resident

Bishop, Frank, heirs	\$ 9 60
Goodrich, Newall	19 20
Hanson, B. P., heirs	4 80
Richardson & Son A. W.	12 48
Spaulding, J. S., heirs	2 88
Spooner, Philip	28 80

VITAL STATISTICS

The following number of births, marriages and deaths have been recorded during the past year:

Births	24
Marriages	19
Deaths	15

Elwood Bridge, Town Clerk

4/28/2008

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